**EXHIBIT B** 

June 1, 2006 – September 30, 2006

## TIMEKEEPER SUMMARY

Name of Professional Person	*Position of the Applicant, Area of Expertise, Date of Initial Employment, Year of Obtaining License to Practice	Hourly Billing Rate♦ (including changes)	Total Billed Hours	Total Compensation
Bartner, Douglas P.	Partner since 1991, BR 1982 1983	\$870.00	6.4	\$5,568.00
Baskin, Stuart	Partner since 1989, LT 1989 1976	\$715.50	4.6	\$3,291.30
Fratianni, Constance A.	Partner since 2000, BR 1985 1986	\$774.33	1.5	\$1,161.50
Polovoy, Brian H.	Partner since 2003, LT 1992 1993	\$646.07	68.7	\$44,385.00
Tenzer, Andrew V.	Partner since 2002, BR 1995 1991	\$727.73	7.7	\$5,603.50
Kelly, Lynette Carol	Counsel BR 1995 1988	\$576.00	0.5	\$288.00
Ashley, Marc D.	Associate LT 2002 1995	\$460.81	59.8	\$27,556.20
Baker, Michael S.	Associate F 1998 1999	\$516.84	19.3	\$9,975.00
Chanda, Parthapratim	Associate LT 2004 2005	\$347.20	133.0	\$46,178.00
Frizzley, Jill K.	Associate BR 2000 2002	\$535.84	10.1	\$5,412.00
Gruber, Alan S.	Associate LT 2003 2004	\$391.50	70.4	\$27,561.60
Kaplan, Bryan R.	Associate BR 2004 2002	\$490.91	2.2	\$1,080.00
Marckesano, Patricia	Associate BR 2004 2005	\$431.07	65.6	\$28,278.50
Nguyen, Henry	Associate BR 2003 2004	\$457.69	39.0	\$17,850.00
Spraggs, Cherie L.	Associate BR 2001 2002	\$490.83	9.0	\$4,417.50

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Luketic, Marian D.	Specialist BR 2000 1997	\$239.89	96.7	\$23,197.00
Bodly, Jill	Legal Assistant LT 2005	\$139.69	16.4	\$2,290.90
Mentz, Lawrence G.	Legal Assistant LT 2005	\$139.50	39.0	\$5,440.50
Illyes, Gabriella	Legal Assistant BR 2006	\$170.00	3.5	\$595.00
Pullen, Nicholas W.	Legal Assistant BR 2005	\$166.56	8.0	\$1,146.50
Quintos, Jose	Litigation Support 2005	\$99.00	0.8	\$79.20
Yau, Tommy	Litigation Support 2000	\$166.50	0.6	\$99.90
Eikenbrod, Thomas	Corporate Research Specialist 1995	\$148.50	0.7	\$103.95
Tucker, James H.	Research Specialist 2001	\$144.00	0.4	\$57.60
Molinelli, Maria	Law Clerk Supervisor 1988	\$148.50	1.6	\$237.60
Feliciano, Luis	Law Clerk 1990	\$165.00	1.5	\$123.75
Flores, Alfredo	Law Clerk 1988	\$157.93	1.4	\$221.10
Grand Total Fees: \$262	,199.10			
Total Hours: 668.4				
Total Professional Hour	rs: 497.8			

BR - Bankruptcy & Reorganization

Blended Rate for Professionals: \$459.23

F - Finance LT - Litigation

<sup>\*</sup>All attorneys are licensed in New York State unless otherwise indicated.

<sup>♦</sup>Due to changes in billing rates and previously agreed upon rate reductions, where applicable, an Average Hourly Billing Rate has been calculated by dividing total compensation of the professional or paraprofessional by their total hours billed.